

7730 Franchise Tax Board

The Franchise Tax Board (FTB) is responsible for collecting personal income tax and corporation tax revenue; operating various collection programs; and conducting field audits for the Fair Political Practices Commission.

3-YR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
6280	Tax Programs	5,432.2	5,187.4	5,628.5	\$695,377	\$708,130	\$722,987
6285	Political Reform Audit	12.8	13.0	13.0	1,627	1,779	-
6290	Department of Motor Vehicles Collections Program	58.4	78.5	80.6	7,498	9,263	9,283
6295	Court Collection Program	82.5	95.9	99.2	11,261	12,160	12,228
6300	Legal Services Program	-	-	-	1,884	2,489	2,489
6305	Contract Work	46.9	57.7	61.2	9,429	10,887	10,864
9900100	Administration	266.2	284.6	284.6	28,200	28,263	28,263
9900200	Administration - Distributed	-	-	-	-28,200	-28,263	-28,263
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		5,899.0	5,717.1	6,167.1	\$727,076	\$744,708	\$757,851

FUNDING					2014-15*	2015-16*	2016-17*
0001	General Fund				\$697,247	\$712,016	\$725,190
0044	Motor Vehicle Account, State Transportation Fund				2,605	3,216	3,222
0064	Motor Vehicle License Fee Account, Transportation Tax Fund				4,893	6,047	6,061
0122	Emergency Food Assistance Program Fund				6	6	6
0200	Fish and Game Preservation Fund				10	13	13
0242	Court Collection Account				11,261	12,160	12,228
0803	State Childrens Trust Fund				1	-	6
0823	California Alzheimers Disease and Related Disorders Research Fund				10	11	11
0886	California Seniors Special Fund				2	4	4
0942	Special Deposit Fund				22	252	150
0945	California Breast Cancer Research Fund				7	7	7
0974	California Peace Officer Memorial Foundation Fund				3	5	5
0979	California Firefighters Memorial Fund				3	7	7
0983	California Fund for Senior Citizens				1	-	-
0995	Reimbursements				10,953	10,887	10,864
8047	California Sea Otter Fund				6	6	6
8054	California Cancer Research Fund				6	6	6
8055	Municipal Shelter Spay-Neuter Fund				1	-	-
8069	Child Victims of Human Trafficking Fund				6	6	6
8075	School Supplies for Homeless Children Fund				6	6	6
8076	State Parks Protection Fund				12	17	17
8084	American Red Cross, California Chapters Fund				4	6	-
8085	Keep Arts in Schools Fund				5	6	6
8086	Protect Our Coast and Oceans Fund				6	6	6
8092	Habitat for Humanity Fund				-	6	6
8093	California Sexual Violence Victim Services Fund				-	6	6
8094	California Senior Legislature Fund				-	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund				-	-	6
TOTALS, EXPENDITURES, ALL FUNDS					\$727,076	\$744,708	\$757,851

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

7730 Franchise Tax Board - Continued

Government Code Section 15700.

PROGRAM AUTHORITY

6280-Tax Programs:

Government Code Sections 15700-15702, 16370-16372; Revenue and Taxation Code Sections 17001-18180, 18401-19802, 21001-21027, 23001-25141, 38001-38021.

6285-Political Reform Audit:

Government Code Sections 90000-90007.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code Sections 10876-10878.

6295-Court Collection Program:

Revenue and Taxation Code Sections 19280-19283.

DETAILED BUDGET ADJUSTMENTS

	2015-16*			2016-17*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Enterprise Data to Revenue Project	\$-	\$-	-	\$68,042	\$-	198.0
• Accounts Receivable Management Program	-	-	-	8,181	-	101.0
• FTB Customer Service Resources	-	-	-	7,715	-	85.0
• E-Commerce Infrastructure Refresh	-	-	-	3,370	149	-
• Earned Income Tax Credit Outreach	-	-	-	2,000	-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$89,308	\$149	384.0
Other Workload Budget Adjustments						
• Expenditure by Category Redistribution	\$10,768	\$274	-	\$10,768	\$274	-
• Expenditure by Category Redistribution-Reimbursements	-	178	-	-	178	-
• Salary Adjustments	9,429	309	-	9,455	310	-
• Benefit Adjustments	5,231	180	-	6,802	238	-
• Retirement Rate Adjustments	3,475	115	-	3,462	115	-
• Pro Rata	-	-	-	-	206	-
• Lease Revenue Debt Service Adjustment	-1,862	-152	-	-2,704	-220	-
• Budget Position Transparency	-10,768	-452	-283.1	-10,768	-452	-63.1
• Miscellaneous Baseline Adjustments	925	102	-	-61,375	6	-137.0
Totals, Other Workload Budget Adjustments	\$17,198	\$554	-283.1	-\$44,360	\$655	-200.1
Totals, Workload Budget Adjustments	\$17,198	\$554	-283.1	\$44,948	\$804	183.9
Totals, Budget Adjustments	\$17,198	\$554	-283.1	\$44,948	\$804	183.9

PROGRAM DESCRIPTIONS

6280 - TAX PROGRAMS

This program administers the Revenue and Taxation Code by reasonably interpreting and impartially applying the legislatively enacted laws that provide a significant portion of General Fund revenue. The Franchise Tax Board is responsible for administering the personal income tax and the corporation tax. Tax program activities include taxpayer assistance and tax return processing, filing enforcement, audit, and tax collection functions. The program also includes the collection and distribution of voluntary contributions to, and on behalf of, certain non-profit charitable organizations.

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7730 Franchise Tax Board - Continued**6285 - POLITICAL REFORM AUDIT**

This program determines the accuracy and completeness of political statement reports filed with the Secretary of State, and compliance with disclosures and record keeping requirements. On behalf of the Fair Political Practices Commission, and in compliance with the Political Reform Act of 1974, the Franchise Tax Board conducts randomly selected field audits of committees supporting and opposing political candidates and statewide measures, as well as any state or county central committee or independent committee that spends \$10,000 or more.

6290 - DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM

This program's objective is to increase collections of delinquent motor vehicle license fees, taxes, and penalties on behalf of the Department of Motor Vehicles by utilizing the same collection capabilities that are used to collect the personal income tax.

6295 - COURT COLLECTION PROGRAM

This program's objective is to increase collections of delinquent fines, penalties, and orders imposed by, and on behalf of, superior, municipal, and justice courts by utilizing the same automated collection capabilities that are used to collect the personal income tax.

6300 - LEGAL SERVICES PROGRAM

This program reimburses the Department of Justice for legal services provided in the support of Franchise Tax Board functions.

6305 - CONTRACT WORK

This program provides cost-effective goods and services to other governmental entities through contractual agreements. Such goods and services include rental space to on-site childcare and cafeteria entities, data processing services for other governmental entities, and delinquent debt collection services.

9900100 - ADMINISTRATION

This program provides executive leadership under the general direction of the Franchise Tax Board by directing departmental operations, developing and executing policies, making decisions concerning program operations, and ensuring that the Board's programs and services are carried out in accordance with Government Code Sections 15701 and 15702. This program also provides the Board with the personnel, administration, training, budgeting, and accounting services necessary to ensure that functions are performed with integrity, efficiency, and fairness.

DETAILED EXPENDITURES BY PROGRAM

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
	PROGRAM REQUIREMENTS			
6280	TAX PROGRAMS			
	State Operations:			
0001	General Fund	\$693,736	\$707,748	\$722,701
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	10	13	13
0803	State Childrens Trust Fund	1	-	6
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	22	252	150
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	3	7	7
0983	California Fund for Senior Citizens	1	-	-
0995	Reimbursements	1,524	-	-
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8055	Municipal Shelter Spay-Neuter Fund	1	-	-
8069	Child Victims of Human Trafficking Fund	6	6	6

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		2014-15*	2015-16*	2016-17*
8075	School Supplies for Homeless Children Fund	6	6	6
8076	State Parks Protection Fund	12	17	17
8084	American Red Cross, California Chapters Fund	4	6	-
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund	6	6	6
8092	Habitat for Humanity Fund	-	6	6
8093	California Sexual Violence Victim Services Fund	-	6	6
8094	California Senior Legislature Fund	-	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	-	-	6
	Totals, State Operations	\$695,377	\$708,130	\$722,987

SUBPROGRAM REQUIREMENTS

6280010 Personal Income Tax

State Operations:

0001	General Fund	\$459,554	\$452,203	\$463,806
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	10	13	13
0803	State Childrens Trust Fund	1	-	6
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	22	252	150
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	3	7	7
0983	California Fund for Senior Citizens	1	-	-
0995	Reimbursements	998	-	-
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8055	Municipal Shelter Spay-Neuter Fund	1	-	-
8069	Child Victims of Human Trafficking Fund	6	6	6
8075	School Supplies for Homeless Children Fund	6	6	6
8076	State Parks Protection Fund	12	17	17
8084	American Red Cross, California Chapters Fund	4	6	-
8085	Keep Arts in Schools Fund	5	6	6
8086	Protect Our Coast and Oceans Fund	6	6	6
8092	Habitat for Humanity Fund	-	6	6
8093	California Sexual Violence Victim Services Fund	-	6	6
8094	California Senior Legislature Fund	-	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	-	-	6
	Totals, State Operations	\$460,669	\$452,585	\$464,092

SUBPROGRAM REQUIREMENTS

6280019 Corporation Tax

State Operations:

0001	General Fund	\$234,141	\$237,675	\$245,088
0995	Reimbursements	526	-	-
	Totals, State Operations	\$234,667	\$237,675	\$245,088

SUBPROGRAM REQUIREMENTS

6280025 Earned Income Tax Credit

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7730 Franchise Tax Board - Continued

		2014-15*	2015-16*	2016-17*
	State Operations:			
0001	General Fund	\$-	\$17,815	\$13,752
	Totals, State Operations	\$-	\$17,815	\$13,752
	SUBPROGRAM REQUIREMENTS			
6280028	Non-Admitted Insurance Tax			
	State Operations:			
0001	General Fund	\$41	\$55	\$55
	Totals, State Operations	\$41	\$55	\$55
	PROGRAM REQUIREMENTS			
6285	POLITICAL REFORM AUDIT			
	State Operations:			
0001	General Fund	\$1,627	\$1,779	\$-
	Totals, State Operations	\$1,627	\$1,779	\$-
	PROGRAM REQUIREMENTS			
6290	DEPARTMENT OF MOTOR VEHICLES			
	COLLECTIONS PROGRAM			
	State Operations:			
0044	Motor Vehicle Account, State Transportation Fund	\$2,605	\$3,216	\$3,222
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	4,893	6,047	6,061
	Totals, State Operations	\$7,498	\$9,263	\$9,283
	PROGRAM REQUIREMENTS			
6295	COURT COLLECTION PROGRAM			
	State Operations:			
0242	Court Collection Account	\$11,261	\$12,160	\$12,228
	Totals, State Operations	\$11,261	\$12,160	\$12,228
	PROGRAM REQUIREMENTS			
6300	LEGAL SERVICES PROGRAM			
	State Operations:			
0001	General Fund	\$1,884	\$2,489	\$2,489
	Totals, State Operations	\$1,884	\$2,489	\$2,489
	PROGRAM REQUIREMENTS			
6305	CONTRACT WORK			
	State Operations:			
0995	Reimbursements	9,429	10,887	10,864
	Totals, State Operations	\$9,429	\$10,887	\$10,864
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$28,200	\$28,263	\$28,263
	Totals, State Operations	\$28,200	\$28,263	\$28,263
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$28,200	-\$28,263	-\$28,263
	Totals, State Operations	-\$28,200	-\$28,263	-\$28,263
	TOTALS, EXPENDITURES			
	State Operations	727,076	744,708	757,851

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7730 Franchise Tax Board - Continued

	2014-15*	2015-16*	2016-17*
Totals, Expenditures	\$727,076	\$744,708	\$757,851

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
PERSONAL SERVICES						
Baseline Positions	5,844.2	6,000.2	5,983.2	\$365,661	\$372,890	\$372,198
Budget Position Transparency	-	-283.1	-63.1	-	-11,220	-11,220
Total Adjustments	54.8	-	247.0	-8,604	14,059	21,147
Net Totals, Salaries and Wages	5,899.0	5,717.1	6,167.1	\$357,057	\$375,729	\$382,125
Staff Benefits	-	-	-	159,645	182,054	186,736
Totals, Personal Services	5,899.0	5,717.1	6,167.1	\$516,702	\$557,783	\$568,861
OPERATING EXPENSES AND EQUIPMENT				\$209,558	\$186,262	\$188,327
SPECIAL ITEMS OF EXPENSES				816	663	663
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$727,076	\$744,708	\$757,851

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$661,752	\$694,414	\$724,786
Adjustment per provision 5 of Item 7730-001-0001	-	3,500	-
Adjustment per provision 9 of Item 7730-001-0001	-	-4,300	-
Allocation for employee compensation	6,443	9,429	-
Allocation for employee compensation - reimbursements	1	-	-
Allocation for staff benefits	2,859	5,231	-
Allocation for staff benefits - reimbursements	-1	-	-
Budget Position Transparency	-	-10,768	-
Expenditure by Category Redistribution	-	10,768	-
Past year adjustments	3,000	-	-
Past year adjustments - reimbursements	-179	-	-
Section 3.60 pension contribution adjustment	10,115	3,475	-
Tenant Rent Adjustment	-	-1,862	-
Transfer from Item 8640-001-0001, per Provision 1	1,687	1,725	-
Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund)	404	404	404
Prior Year Balances Available:			
Chapter 37, Statutes of 2012	1	-	-
Item 7730-001-0001, Budget Act of 2013	14,927	-	-
Totals Available	\$701,009	\$712,016	\$725,190
Unexpended balance, estimated savings	-3,762	-	-
TOTALS, EXPENDITURES	\$697,247	\$712,016	\$725,190
0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,011	\$3,168	\$3,222
Allocation for employee compensation	22	31	-

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Allocation for staff benefits	10	18	-
Budget Position Transparency	-	-36	-
Expenditure by Category Redistribution	-	36	-
Section 3.60 pension contribution adjustment	35	11	-
Tenant Rent Adjustment	-	-12	-
Totals Available	\$3,078	\$3,216	\$3,222
Unexpended balance, estimated savings	-473	-	-
TOTALS, EXPENDITURES	\$2,605	\$3,216	\$3,222
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,655	\$5,953	\$6,061
Allocation for employee compensation	42	57	-
Allocation for staff benefits	21	38	-
Budget Position Transparency	-	-67	-
Expenditure by Category Redistribution	-	67	-
Section 3.60 pension contribution adjustment	65	21	-
Tenant Rent Adjustment	-	-22	-
Totals Available	\$5,783	\$6,047	\$6,061
Unexpended balance, estimated savings	-890	-	-
TOTALS, EXPENDITURES	\$4,893	\$6,047	\$6,061
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
0167 Delinquent Tax Collection Fund			
APPROPRIATIONS			
Revenue and Tax Code section 19378	\$404	\$404	\$404
Totals Available	\$404	\$404	\$404
Unexpended balance, estimated savings	-301	-	-
TOTALS, EXPENDITURES	\$103	\$404	\$404
Less funding provided by General Fund	-103	-404	-404
NET TOTALS, EXPENDITURES	\$-	\$-	\$-
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$13	\$13	\$13
Totals Available	\$13	\$13	\$13
Unexpended balance, estimated savings	-3	-	-
TOTALS, EXPENDITURES	\$10	\$13	\$13
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,370	\$11,953	\$12,228
Allocation for employee compensation	90	122	-
Allocation for staff benefits	42	73	-
Budget Position Transparency	-	-171	-
Expenditure by Category Redistribution	-	171	-
Section 3.60 pension contribution adjustment	140	45	-
Tenant Rent Adjustment	-	-33	-
Totals Available	\$11,642	\$12,160	\$12,228

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Unexpended balance, estimated savings	-381	-	-
TOTALS, EXPENDITURES	\$11,261	\$12,160	\$12,228
0803 State Childrens Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	-	\$6
Totals Available	\$11	\$-	\$6
Unexpended balance, estimated savings	-10	-	-
TOTALS, EXPENDITURES	\$1	\$-	\$6
0823 California Alzheimers Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
Totals Available	\$11	\$11	\$11
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$10	\$11	\$11
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	\$4	\$4
Totals Available	\$4	\$4	\$4
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$2	\$4	\$4
0942 Special Deposit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$150	\$150	\$150
Revised Expenditure Authority per Provision 1 of Item 7730-001-0942	-	102	-
Totals Available	\$150	\$252	\$150
Unexpended balance, estimated savings	-128	-	-
TOTALS, EXPENDITURES	\$22	\$252	\$150
0945 California Breast Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
TOTALS, EXPENDITURES	\$7	\$7	\$7
0974 California Peace Officer Memorial Foundation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$5	\$5
Totals Available	\$5	\$5	\$5
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$3	\$5	\$5
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
Totals Available	\$7	\$7	\$7
Unexpended balance, estimated savings	-4	-	-
TOTALS, EXPENDITURES	\$3	\$7	\$7
0983 California Fund for Senior Citizens			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	-	-
Totals Available	\$7	\$-	\$-
Unexpended balance, estimated savings	-6	-	-
TOTALS, EXPENDITURES	\$1	\$-	\$-

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	<u>\$10,953</u>	<u>\$10,887</u>	<u>\$10,864</u>
TOTALS, EXPENDITURES	\$10,953	\$10,887	\$10,864
8047 California Sea Otter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
TOTALS, EXPENDITURES	\$6	\$6	\$6
8054 California Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
TOTALS, EXPENDITURES	\$6	\$6	\$6
8055 Municipal Shelter Spay-Neuter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$6</u>	<u>-</u>	<u>-</u>
Totals Available	\$6	\$-	\$-
Unexpended balance, estimated savings	<u>-5</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$1	\$-	\$-
8069 Child Victims of Human Trafficking Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
TOTALS, EXPENDITURES	\$6	\$6	\$6
8074 California Youth Leadership Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$6</u>	<u>-</u>	<u>-</u>
Totals Available	\$6	\$-	\$-
Unexpended balance, estimated savings	<u>-6</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$-	\$-	\$-
8075 School Supplies for Homeless Children Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
TOTALS, EXPENDITURES	\$6	\$6	\$6
8076 State Parks Protection Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$24</u>	<u>\$17</u>	<u>\$17</u>
Totals Available	\$24	\$17	\$17
Unexpended balance, estimated savings	<u>-12</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$12	\$17	\$17
8077 California YMCA Youth and Government Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$6</u>	<u>-</u>	<u>-</u>
Totals Available	\$6	\$-	\$-
Unexpended balance, estimated savings	<u>-6</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$-	\$-	\$-
8084 American Red Cross, California Chapters Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$6</u>	<u>\$6</u>	<u>-</u>
Totals Available	\$6	\$6	\$-
Unexpended balance, estimated savings	<u>-2</u>	<u>-</u>	<u>-</u>

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
TOTALS, EXPENDITURES	\$4	\$6	\$-
8085 Keep Arts in Schools Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
Totals Available	\$6	\$6	\$6
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$5	\$6	\$6
8086 Protect Our Coast and Oceans Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8092 Habitat for Humanity Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	\$-	\$6	\$6
8093 California Sexual Violence Victim Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	\$-	\$6	\$6
8094 California Senior Legislature Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
TOTALS, EXPENDITURES	\$-	\$6	\$6
8097 Prevention of Animal Homelessness and Cruelty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	\$-	\$-	\$6
Total Expenditures, All Funds, (State Operations)	\$727,076	\$744,708	\$757,851

FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
0167 Delinquent Tax Collection Fund^s			
BEGINNING BALANCE	-	-	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	\$103	\$404	\$404
Expenditure Adjustments:			
Less funding provided by General Fund (State Operations)	-103	-404	-404
FUND BALANCE	-	-	-
0242 Court Collection Account^s			
BEGINNING BALANCE	\$2,588	\$4,682	\$7,208
Prior Year Adjustments	-25	-	-
Adjusted Beginning Balance	\$2,563	\$4,682	\$7,208
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	103,355	91,336	91,336
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	1	6	6
Total Revenues, Transfers, and Other Adjustments	\$103,356	\$91,342	\$91,342
Total Resources	\$105,919	\$96,024	\$98,550

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

7730 Franchise Tax Board - Continued

	2014-15*	2015-16*	2016-17*
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	11,261	12,160	12,228
8880 Financial Information System for California (State Operations)	56	20	15
9901 Various Departments (Local Assistance)	89,920	76,636	76,636
Total Expenditures and Expenditure Adjustments	<u>\$101,237</u>	<u>\$88,816</u>	<u>\$88,879</u>
FUND BALANCE	\$4,682	\$7,208	\$9,671
Reserve for economic uncertainties	4,682	7,208	9,671

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
Baseline Positions	5,844.2	6,000.2	5,983.2	\$365,661	\$372,890	\$372,198
Budget Position Transparency	-	-283.1	-63.1	-	-11,220	-11,220
Salary and Other Adjustments	54.8	-	-137.0	-8,604	14,059	2,629
Workload and Administrative Adjustments						
Accounts Receivable Management Program						
Administrator I	-	-	6.0	-	-	442
Administrator II	-	-	2.0	-	-	162
Assoc Info Sys Analyst (Spec)	-	-	2.0	-	-	134
Compliance Rep	-	-	58.0	-	-	2,555
Key Data Opr	-	-	0.5	-	-	17
Sr Compliance Rep	-	-	25.0	-	-	1,631
Tax Program Asst	-	-	3.0	-	-	88
Tax Program Techn I	-	-	4.5	-	-	168
Enterprise Data to Revenue Project						
Assoc Info Sys Analyst (Spec)	-	-	1.0	-	-	67
Assoc Operations Spec	-	-	1.0	-	-	62
Key Data Opr	-	-	113.0	-	-	3,909
Office Svcs Mgr I	-	-	1.0	-	-	56
Personnel Spec	-	-	1.0	-	-	44
Tax Program Supvr	-	-	3.0	-	-	131
Tax Program Techn I	-	-	73.0	-	-	2,722
Tax Program Techn II	-	-	5.0	-	-	208
Temporary Help	-	-	-	-	-	1,494
FTB Customer Service Resources						
Administrator I	-	-	3.0	-	-	221
Administrator II	-	-	2.0	-	-	162
Assoc Pers Analyst	-	-	1.0	-	-	62
Compliance Rep	-	-	19.0	-	-	837
Customer Svc Spec	-	-	5.0	-	-	215
Customer Svc Supvr	-	-	5.0	-	-	325
Staff Info Sys Analyst (Spec)	-	-	4.0	-	-	294
Sys Software Spec II (Tech)	-	-	2.0	-	-	161
Tax Techn	-	-	44.0	-	-	2,351
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>384.0</u>	<u>\$-</u>	<u>\$-</u>	<u>\$18,518</u>
Totals, Adjustments	<u>54.8</u>	<u>-283.1</u>	<u>183.9</u>	<u>-\$8,604</u>	<u>\$2,839</u>	<u>\$9,927</u>

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7730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
TOTALS, SALARIES AND WAGES	5,899.0	5,717.1	6,167.1	\$357,057	\$375,729	\$382,125

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